

ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh struktur modal, *capital intencity* dan profitabilitas terhadap *Tax avoidance*. metode yang digunakan yaitu tipe penelitian deskriptif dengan pendekatan kuantitatif. Populasi sebanyak 22 perusahaan dan teknik pengambilan menggunakan *Purposive sampling* sehingga sampel pada penelitian ini sebanyak 10 perusahaan. Analisis data yang digunakan menggunakan metode SPSS yang meliputi uji asumsi klasik, koefisien determinasi dan pengujian hipotesis. Hasil penelitian ini menunjukkan bahwa struktur modal terhadap *tax avoidance*, *capital intencity* tidak berpengaruh terhadap *tax avoidance*, dan profitabilitas berpengaruh terhadap *tax avoidance*.

Kata Kunci : Tax Avoidance, Struktur modal, capital intencity dan profitabilitas



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ABSTRACT

The aim of this research is to determine the effect of capital structure, capital intensity and profitability on tax avoidance. The method used is descriptive research type with a quantitative approach. The population was 22 companies and the collection technique used purposive sampling so that the sample in this study was 10 companies. The data analysis used used the SPSS method which includes classical assumption testing, coefficient of determination and hypothesis testing. The results of this research show that capital structure has an effect on tax avoidance, capital intensity has no effect on tax avoidance, and profitability has an effect on tax avoidance.

Keywords: *Tax Avoidance, capital structure, capital intercity and profitability*



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